Department of the Treasury Internal Revenue Service

Instructions for Form 1040X

(Revised November 1979)

Amended U.S. Individual Income Tax Return

Purpose of Form 1040X

Use Form 1040X to correct your income tax return, Form 1040A or Form 1040. Also use Form 1040X to claim a refund of individual income taxes. If you are changing your Federal return, you may also have to change your State return. Please note that it often takes 2 to 3 months to process Form 1040X.

The interest rate on refunds or on additional tax due has been increased from 6% to 12%, effective February 1, 1980. We will figure the interest and will either include it in your refund or bill you for it.

Information on Income, Deductions, etc.

If you have questions, such as what income is taxable or what expenses are deductible, the instructions for the return you are amending may help you. Be sure to use the tax table(s) or tax rate schedules for the right year to figure the corrected tax. The related schedules and forms may help you also. If you need more information, contact any Internal Revenue Service office.

When to File

File Form 1040X after your original return. Generally, Form 1040X must be filed within three years after the date the original return was due or 3 years after the date you filed it, whichever was later. A Form 1040X based on a net operating loss carryback, investment credit carryback, WIN credit carryback, or jobs credit carryback generally must be filed within 3 years after the due date of the return for the tax year of the net operating loss or unused credit.

Preparer Information

If you fill in your own return, the space under your signature should remain blank.

If someone prepares your return and does not charge you, that person should not sign your return. Certain others who prepare your return should not sign. For example, your regular, full-time employee or your partner in business does not have to sign. (This list is not all inclusive.)

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Information area of your return.

When more than one person prepares your return, the preparer with primary responsibility for the overall accuracy of your return must sign as the preparer.

If the preparer is self-employed (i.e., is not employed by any person or business entity to prepare the return), he or she should check the "self-employed" box. as members of a partnership are considered to be employees for purposes of the income tax return preparer rules only, and should not check the self-employed box in the preparer's section of Form 1040X. The partners are still considered self-employed for self-employment tax purposes.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The person required to sign your return MUST complete the required preparer information and:

 Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable).

Give you a copy of your return in addition to the copy filed with IRS.

Tax return preparers should be familiar with their responsibilities. Publication 1045, Information for Preparers of Federal Income Tax Returns, lists some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations which govern their work.

Net Operating Loss

A refund, based on a net operating loss, should not include the refund of any self-employment tax reported on line 11. For more information, contact any Internal Revenue Service office.

Line-By-Line Instructions

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ABOVE YOUR NAME, ENTER THE CAL-ENDAR YEAR OR FISCAL YEAR OF THE RETURN YOU ARE AMENDING.

Column A.—Enter the amounts from your return as originally filed or as you later amended it. If your return was examined, enter the amounts that were determined as the result of the examination.

Column B.—Enter the increases or decreases you are making. Bracket all decreases. Explain each change on page 2, Part II and attach any related schedule. For example, if you are amending your return in order to average your income, attach Schedule G (Form 1040) to Form 1040X.

Column C.—Add the increase in column B to the amount in column A or subtract the column B decrease from column A. Report the result in column C. For any item you do not change, enter the amount from column A in column C.

If Your Amended Return Changes Only Credits Or Other Taxes, Skip Lines 1–7 And Start With Line 8. If It Changes Only Payments, Skip Lines 1–11 And Start With Line 12.

Line 1—Total Income.—On page 2, Part II, explain any changes you make on this line. To figure this amount, add income

from all sources, such as wages, interest, dividends, and net profit from business. This total was reportable on Form 1040, line 13 or Form 1040A, line 12 for 1976. For 1977 and 1978 use the total reportable on line 21 of your Form 1040 or line 10 of your Form 1040A. For 1979, use line 22 of Form 1040 and line 11 of Form 1040A.

If you are correcting wages or other employee compensation, attach copy B of any additional or corrected Forms W-2 that you got after you filed your original return.

Line 2—Adjustments to Income.—Enter on this line all adjustments to income such as disability income exclusion, moving expense, employee business expenses, etc. These items were reportable in Part II and line 15(b), Form 1040 for 1976. For the years 1977 and 1978 use the amounts reportable on lines 22–27 and 30 of Form 1040. For 1979, use lines 23–29 of Form 1040.

Line 4—Deductions.—

For 1976: Report on this line your total itemized deductions or your standard deduction, whether or not you are using the tax tables. For the correct standard deduction, see the 1976 Form 1040 or Form 1040A.

For 1977, 1978, and 1979: Make entry on this line only for the excess, if any, of your total itemized deductions over:

- \$3,200 (\$3,400 for 1979), if you are married filing joint return or qualifying widow(er) with dependent child.
- \$2,200 (\$2,300 for 1979), if you are single or head of household.
- \$1,600 (\$1,700 for 1979), if you are married filing separate return.

If you do not itemize, enter zero.

If you made an entry on Schedule TC, Form 1040, Part II, line 4, for 1977, 1978, or 1979, enter that amount on line 4, Form 1040X. Add lines 3 and 4 instead of subtracting, and enter the result on line 5.

Line 8—Tax.—Enter your income tax before subtracting any credits. Indicate on this line the method you use in column C to figure your tax. For example, if you used the tax rate schedules, write "TRS." If you use income averaging, write "Sch. G."

Figure the tax on the income you reported in column C. Attach the appropriate schedules. Include on line 8 any additional taxes from Form 4970, Form 4972, Form 5544, and Form 5405. Also include any section 72(m)(5) penalty tax. The forms and instructions for the right year will help you with line 8.

Line 9—Credits.—Enter your total credits. Examples are credit for the elderly, credit for child care expenses, or investment credit as reportable in Part IV of Form 1040 for 1976. For 1977, 1978, or 1979 use the credits reportable on lines 38 through 45 of Form 1040. Also report on this line your general tax credit for any year before 1979, but first see the note under line 5 of Form 1040X.

If you filed Form 1040A, enter on line 9 your credit for contributions to candidates for public office. For 1976 only, enter your general tax credit also.

Line 11—Other Taxes.—Include other taxes, such as tax from recomputing prioryear investment credit, minimum tax, self-employment tax, etc. These taxes were reportable in Part V of your Form 1040 for 1976. On Form 1040 for 1977, 1978, and 1979, they were on lines 48 through 53. If you filed Form 1040A in 1979, use the amount from line 14b.

Lines 13-17.—Enter on the applicable lines your payments and credits. They were reportable on lines 23(a) through 23(d) and in Part VI for 1976. For 1977, 1978, and 1979 they were on lines 55 through 61.

On Form 1040A they were on lines 20 (a)-20(d) for 1976, and 11(b)-11(c) for 1977 and 1978. For 1979, use lines 12b and 12c.

Line 13—Federal Income Tax Withheld, Excess FICA and RRTA Tax Withheld.—If you change these amounts, attach copy B of any additional or corrected Forms W-2 that you got since you filed your original return.

Line 14.—Enter the estimated tax payments you claimed on your return. If you filed Form 1040C, include the amount you paid as the balance due with the return.

Line 18.—Enter the amount you paid on the "Balance Due" reported on your original return. Also include any more tax that may have resulted if your original return was examined. Do not include payments of interest or penalties.

Line 20—Overpayment Shown on Original Return.--Enter the overpayment from your original return. On the 1977, 1978, and 1979 Form 1040A, this is called the amount to be refunded. On Form 1040 it is called the amount overpaid. That amount must be considered in preparing Form 1040X since any refund you have not yet received from your original return will be refunded separately from any additional refund claimed on your Form 1040X. Also include in the amount on line 20 any additional overpayment of tax that may have resulted from an examination of your original return. Do not include any interest you received on any refund.

Lines 21 and 22—Caution: If line 21 results in a minus figure, add it to line 12, instead of subtracting. Enter the result on line 22.

Line 23—Refund.—If you are entitled to a refund larger than you claimed on your original return, show only the additional amount due you. This will be refunded separately from the amount claimed on your original return. See instruction for line 20.

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Part I—Exemptions.—Complete applicable lines 1 through 5 in all cases. Complete lines 6 and 7 only if you claim more exemptions.

In column A enter the exemptions claimed on your original return Forms 1040 or 1040A. In column B enter any increase or decrease to exemptions claimed on your original return. Enter in column C the corrected number of exemptions you are claiming on this amended return.

Part III—Presidential Election Campaign Fund.—You may use Form 1040X to have \$1 go to the Presidential Election Campaign Fund if you (or your spouse on a joint return) did not do so on your original return. This must be done within 20½ months after the original due date for filing the return. For the calendar year 1979, this period expires on December 31, 1981.

Note: A "Yes" designation cannot be changed.

Where to File

Please use the address for your State. Mail your return to the Internal Revenue Service Center for the place where you live. No street address is needed.

Alabama—Atlanta, GA 31101 Alaska—Ogden, UT 84201

Arizona-Ogden, UT 84201

Arkansas-Austin, TX 73301

California—Fresno, CA 93888

Colorado—Ogden, UT 84201 Connecticut—Andover, MA 05501

Delaware—Philadelphia, PA 19255

District of Columbia—Philadelphia, PA

19255 Florida—Atlanta, GA 31101

Georgia—Atlanta, GA 31101

Hawaii—Fresno, CA 93888

Idaho-Ogden, UT 84201

Illinois—Kansas City, MO 64999

Indiana-Memphis, TN 37501

lowa—Kansas City, MO 64999

Kansas—Austin, TX 73301

Kentucky---Memphis, TN 37501

Louisiana—Austin, TX 73301

Maine—Andover, MA 05501

Maryland—Philadelphia, PA 19255

Massachusetts—Andover, MA 05501 Michigan—Cincinnati, OH 45999

Minnesota—Ogden, UT 84201

Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Newada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301

New York
New York City and Counties of Nassau,
Rockland, Suffolk and Westchester—
Holtsville, NY 00501
All Other Counties—Andover, MA
05501

North Carolina-Memphis, TN 37501 North Dakota-Ogden, UT 84201 Ohio—Cincinnati, OH 45999 Oklahoma-Austin, TX 73301 Oregon-Ogden, UT 84201 Pennsylvania—Philadelphia, PA 19255 Rhode Island—Andover, MA 05501 South Carolina—Atlanta, GA 31101 South Dakota—Ogden, UT 84201 Tennessee—Memphis, TN 37501 Texas—Austin, TX 73301 Utah—Ogden, UT 84201 Vermont—Andover, MA 05501 Virginia—Memphis, TN 37501 Washington-Ogden, UT 84201 West Virginia—Memphis, TN 37501 Wisconsin—Kansas City, MO 64999 Wyoming—Ogden, UT 84201

Panama Canal Zone, American Samoa— Philadelphia, PA 19255

Guam—Commissioner of Revenue and Taxation, Agana, GU 96910

Puerto Rico (or if excluding income under Section 933)—Philadelphia, PA 19255
Virgin Islands: Non-permanent residents—

Virgin Islands: Non-permanent residents— Philadelphia, PA 19255

Virgin Islands: Permanent residents—
Department of Finance, Tax Division,
Charlotte Amalie, St. Thomas, VI
00801

Foreign country and have an A.P.O. or F.P.O. address of:
Miami—Atlanta, GA 31101

New York—Holtsville, NY 00501 San Francisco—Fresno, CA 93888 Seattle—Ogden, UT 84201

Foreign country: U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913—Philadelphia, PA 19255